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Executive Board

Compendium of decisions adopted by the Executive Board at its 2009 annual session, 8-10 June 2009

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2009/7

Annual report of the Executive Director: progress and achievements against the medium-term strategic plan

The Executive Board

1. *Takes note* of the "Annual report of the Executive Director: progress and achievements against the medium-term strategic plan" (E/ICEF/2009/9 and E/ICEF/2009/9/Corr.1) and the accompanying data companion;

2. *Welcomes* the continued progress made by UNICEF in strengthening the strategic focus and partnerships to support accelerated national and international efforts to achieve the Millennium Development Goals and other national and internationally agreed goals for the well-being of children;

3. *Recognizes* that many countries still face challenges across the five focus areas, and in this regard *urges* UNICEF to continue to strengthen its support to these countries, in particular in developing national capacities, with a view to tackling the remaining challenges;

4. *Recognizes* the importance of mainstreaming gender equality as reflected in the triennial comprehensive policy review of operational activities for development of the United Nations system (General Assembly resolution 62/208 of 19 December 2007) and in the strategic plan of UNICEF, 2006-2013, and *calls on* UNICEF to continue to improve performance on this cross-cutting issue;

5. *Urges* UNICEF to strengthen the Executive Director's annual report, starting in 2010, to integrate information more consistently on the effectiveness of the contributions of UNICEF to the development outcomes across the focus areas of the medium-term strategic plan; and in this regard, *calls on* UNICEF to provide more in-depth analysis of the challenges and opportunities of implementation of the medium-term strategic plan;

6. *Requests* the Executive Director to include in future annual reports: (a) information on challenges to the implementation of the medium-term strategic plan and show how UNICEF plans to address those challenges; (b) information on the consequences and remedial action foreseen to achieve the agreed objectives; (c) additional information on the contribution of UNICEF for the implementation of the management and accountability framework of the United Nations development and resident coordinator system, including the functional firewall of the resident coordinator system; and (d) a summary table listing project evaluations and outcome evaluations conducted in the previous year;

7. *Takes note* of the briefing by UNICEF on the implementation of the International Public Sector Accounting Standards (IPSAS) and *requests* the Executive Director to commit, as a matter of priority, to adopting IPSAS no later than 2012 and to submitting to the Executive Board the IPSAS-compliant interim financial statements for the year 2012 at the second regular session 2013;

8. *Also requests* the Executive Director to make the IPSAS implementation plan of UNICEF available on its website and to update the Executive Board on a regular basis until the second regular session 2013;

9. *Calls on* UNICEF to continue to improve performance across the Management Performance indicators and *notes with concern* that the proportion of recruitment of regular posts completed within 90 days was reduced further in 2008;

10. *Requests* the Executive Director to submit future annual reports to the Executive Board starting in 2010 for action.

Annual session
10 June 2009

2009/8
Internal audit and oversight

The Executive Board

i. Report on the UNICEF Accountability System

1. *Notes* with appreciation the efforts of UNICEF to strengthen management, accountability, oversight and transparency in a harmonized and standardized way;

2. *Takes note* of the report on the UNICEF accountability system (E/ICEF/2009/15) and approves the accountability system of UNICEF contained therein, subject to the provisions of this decision;

3. *Welcomes* the integration of existing oversight mechanisms, risk management and internal controls of UNICEF within the accountability system;

4. *Underscores* the importance of enhanced results-based management for the accountability of UNICEF to States Members of the United Nations;

5. *Supports* the plan of UNICEF management to develop a comprehensive assessment framework to measure progress in the accountability system in an integrated and holistic manner, and in this regard encourages UNICEF to consult with, inter alia, the United Nations Development Programme, the United Nations Population Fund, and the United Nations Office for Project Services on their experiences and to keep members of the Executive Board informed of developments;

6 *Encourages* UNICEF to continue to assess and improve the effectiveness of the accountability system, including by taking into account the ongoing organizational improvement initiatives, developing practical guidance and tools, and by implementing internal reviews of management practices, functions, roles and responsibilities of offices at all levels, with a view to further enhancement of the system, and to keep the Executive Board informed;

7. *Underscores* the importance of Executive Board oversight and *recognizes* that nothing in the above-mentioned report should restrict the authority of the Executive Board, as set out in its Rules of Procedure;

ii. Disclosure of Internal Audit Reports

8. *Recalls* that UNICEF internal audit reports are internal management tools and are confidential documents;

9. *Decides*, after taking into consideration the views expressed by the members of the Executive Board, that the Executive Director of UNICEF may make

UNICEF internal audit reports available to Member States in the context of their overall responsibility for review in accordance with the relevant provisions stipulated in document E/ICEF/2009/15 and the procedures outlined below, which will not be applied retroactively:

(a) *Requests* for access to UNICEF internal audit reports are to be made in writing and should be specific as to the UNICEF internal audit report, the reason and purpose for the request, and an affirmation to adhere to the procedures of disclosure, including that related to confidentiality;

(b) *Having considered and determined* that the written request is consistent with this decision and with the procedures of disclosure, the Executive Director will, prior to disclosure, immediately inform the Executive Board and provide a copy of the request to the Executive Board and, where the UNICEF internal audit report in question contains findings related to a specific Member State, to the host Government of that Member State and provide the concerned Government with adequate time to review and comment on the report;

(c) The Executive Director will also make the requested UNICEF internal audit report available for review to the requesting Member State and in making the report available shall exercise the greatest discretion and protect the legitimate rights of programme countries.

10. *Reaffirms* that information contained in UNICEF internal audit reports shall be kept confidential by any Member State to which they are made available for review;

11. *Further decides* that should the Executive Director of UNICEF decide to make a UNICEF internal audit report available for review by a Member State, such report (a) shall be made available on a voluntary basis without prejudice to the privileges and immunities of the United Nations, including its subsidiary organs, and (b) shall be made available for reading at the Office of Internal Audit and no copies shall be made;

12. *Notes* that, notwithstanding the operation of paragraph 4 (c) of this decision, where information contained in a UNICEF internal audit report is deemed by the Executive Director of UNICEF to be particularly sensitive (relating inter alia to third parties or a country, government or administration); or as compromising to a pending action; or as being likely to endanger the safety or security of any individual, violate his or her rights or invade his or her privacy, such UNICEF internal audit report may be redacted or withheld in its entirety at the discretion of the Office of Internal Audit;

13. *Requests* the Executive Director of UNICEF to include in the annual report of the Executive Director to the Executive Board, starting in 2010, a report on the implementation of this decision, including, inter alia, the number of requests to make UNICEF internal audit reports available; the outcomes of those requests; the conclusions of reviews by the Audit Advisory Committee of the implementation of this decision, including audit information redacted or withheld from disclosure; the number of internal audit reports disclosed and their titles, and confirmation of adherence to the principle of confidentiality for audit information disclosed in accordance with this decision.

Annual session
10 June 2009

2009/9
UNICEF strategic framework for partnerships and collaborative relationships

The Executive Board

1. *Welcomes* the continued engagement of UNICEF in partnerships and collaborative relationships, which are critical to deliver results for children and to realize their rights;

2. *Reaffirms* the medium-term strategic plan as the guiding framework for all areas of UNICEF programming;

3. *Endorses* the "UNICEF strategic framework for partnerships and collaborative relationships", presented in document E/ICEF/2009/10, as the strategic framework for the engagement of UNICEF in partnerships and collaborative relationships to achieve results for children;

4. *Recalls* the Ending Child Hunger and Undernutrition Initiative (ECHUI) and Executive Board decision 2007/1, as the starting point for the discussion on the strategic framework for partnerships and collaborative relationships, and *takes note* that the partnership approach of ECHUI, since renamed Renewed Efforts Against Child Hunger (REACH), aimed to forge strong alliances among national Governments, international agencies, the private sector and other sectors of civil society;

5. *Recognizes* that the medium-term strategic plan, including national ownership and best practices for development results, forms the basis for the implementation of the framework for partnerships and collaborative relationships, including, inter alia, national Governments;

6. *Recognizes* the significant role played by the National Committees for UNICEF in collaboration with a variety of partners for fund-raising in support of UNICEF activities in programme countries and for advocacy in each respective country for the full implementation of the Convention on the Rights of the Child and the Convention on the Elimination of All Forms of Discrimination against Women;

7. *Underlines* the importance of clear guidelines for the different modes of engagement, and *recognizes* the intention of UNICEF to create tools and guidance for development and management for its partnerships and collaborative relationships;

8. *Stresses* the importance of continued adequate monitoring and evaluation mechanisms as critical for a more strategic approach to partnerships, as well as for the necessary protection of the UNICEF mission and reputation, and *encourages* partners to be involved in these processes;

9. *Asks* UNICEF to take into account lessons learned in implementation for a reviewed version of the strategic framework, to be presented to the Executive Board in 2012, and this occasion should be used to widen the focus of the strategic framework to all relevant actors, including multilateral organizations.

Annual session
10 June 2009

2009/10
Draft country programme documents

The Executive Board

Approves the aggregate indicative budget for the following country programmes of cooperation:

Regions/country	*Period*	*Regular resources*	*Other resources*	*Document E/ICEF/2009/*
Eastern and Southern Africa				
Botswana	2010-2014	3 750 000	15 000 000	P/L.2
Burundi	2010-2014	49 325 000	50 000 000	P/L.3
Latin America and the Caribbean				
Ecuador	2010-2014	3 750 000	16 250 000	P/L.4 and Corr.1
Central and Eastern Europe and the Commonwealth of Independent States				
Armenia	2010-2015	4 500 000	4 200 000	P/L.5
Bosnia and Herzegovina	2010-2014	3 750 000	18 146 000	P/L.6
Bulgaria	2010-2012	2 250 000	6 000 000	P/L.7
Kazakhstan	2010-2015	5 322 000	4 540 000	P/L.8
Montenegro	2010-2011	1 500 000	1 500 000	P/L.9
Romania	2010-2012	2 250 000	7 700 000	P/L.10
Tajikistan	2010-2015	12 012 000	16 000 000	P/L.11
The former Yugoslav Republic of Macedonia	2010-2015	4 500 000	12 000 000	P/L.12
Turkmenistan	2010-2015	5 058 000	7 160 000	P/L.13
Uzbekistan	2010-2015	19 734 000	22 500 000	P/L.14
South Asia				
Afghanistan	2010-2013	157 668 000	243 536 000	P/L.15
Middle East and North Africa				
Gulf Area subregional programme funded from other resources	2010-2012		9 000 000	P/L.16
Lebanon	2010-2014	3 750 000	7 500 000	P/L.17

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2009/11
Harmonization and simplification of the approval procedure for extensions of ongoing country programmes

The Executive Board

1. *Welcomes* the continued commitment of UNICEF to enhance the relevance, effectiveness, efficiency, accountability and credibility of the United Nations development system;

2. *Decides to adopt* the following modified procedure for the approval of extensions to ongoing country programmes, as agreed with national authorities, in cases where significant changes are not made to the approved goals and strategies of cooperation:

(a) An extension of one year for any ongoing country programme may be approved by the Executive Director, who will inform the Executive Board of such approval and the reasons for each extension; and any further consecutive proposed extension of a country programme by one year will be submitted by the Executive Director for approval by the Executive Board on the basis of a short proposal document, including the reasons for the proposal;

(b) An extension of two years for any ongoing country programme will be submitted by the Executive Director for approval by the Executive Board on the basis of a short proposal document including the reasons for the proposal.

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2009/12
Recommendation for approval of additional other resources for approved country programmes

The Executive Board

1. *Approves* a total of $416,819,500 in other resources for approved country programmes for the 29 countries listed in the table of document E/ICEF/2009/P/L.18, below, for the remaining periods of these programmes, subject to the availability of other resources contributions;

Proposed increases to other resources (OR) ceilings for approved country programmes for 2009
(In United States dollars)

Region/Country	*Document E/ICEF/*	*Programme duration*	*Approved OR ceiling*	*OR allotments to date*	*Additional OR to be approved*	*Total OR ceiling*
			(A)		***(B)***	***(A+B)***
Eastern and Southern Africa						
Madagascar	2007/P/L.37	2008-2011	35 200 000	18 930 123	22 000 000	57 200 000
Mozambique	2006/P/L.4/Rev.1	2007-2009	86 000 000	89 156 567	35 000 000	121 000 000
Somalia	2007/P/L.39	2008-2009	60 000 000	44 883 554	23 489 000	83 489 000
South Africa	2006/P/L.36	2007-2010	28 000 000	31 058 012	24 000 000	52 000 000
Swaziland	2005/P/L.30 and 2005/P/L.30/Corr.1	2006-2010	36 250 000	20 534 211	11 300 000	47 550 000
Uganda	2005/P/L.2	2006-2009	50 000 000	45 175 318	10 000 000	60 000 000
					125 789 000	
West and Central Africa						
Chad	2005/P/L.32	2006-2010	30 000 000	28 827 556	18 600 000	48 600 000
Ghana	2005/P/L.4	2006-2010	82 400 000	70 999 046	27 600 000	110 000 000
Gambia	2006/P/L.40	2007-2011	8 400 000	5 279 386	2 700 000	11 100 000
Guinea	2006/P/L.9	2007-2011	27 200 000	13 210 847	13 500 000	40 700 000
Liberia	2007/P/L.42	2008-2012	37 500 000	22 752 493	60 000 000	97 500 000
Sierra Leone	2007/P/L.9	2008-2010	36 000 000	22 183 023	6 000 000	42 000 000
					128 400 000	
The Americas and the Caribbean						
Argentina	2004/P/L.6	2005-2009	16 000 000	16 284 496	1 000 000	17 000 000
El Salvador	2006/P/L.46	2007-2011	6 520 000	4 132 921	4 300 000	10 820 000

Region/Country	*Document E/ICEF/*	*Programme duration*	*Approved OR ceiling*	*OR allotments to date*	*Additional OR to be approved*	*Total OR ceiling*
			(A)		***(B)***	***(A+B)***
Guatemala	2008/P/L.9	2009-2009	4 619 500	3 158 782	2 680 500	7 300 000
Panama	2006/P/L.49	2007-2011	3 200 000	1 497 140	1 100 000	4 300 000
					9 080 500	
Central and Eastern Europe and the Commonwealth of Independent States						
Albania	2005/P/L.13	2006-2010	16 500 000	13 922 829	5 500 000	22 000 000
Bosnia and Herzegovina	2008/P/L.25	2009-2009	3 500 000	4 741 232	7 000 000	10 500 000
Bulgaria	2005/P/L.15	2006-2009	2 500 000	2 601 320	2 000 000	4 500 000
Georgia	2005/P/L.16	2006-2010	10 000 000	10 744 004	6 000 000	16 000 000
Kyrgyzstan	2004/P/L.14	2005-2010	6 000 000	4 866 569	2 000 000	8 000 000
Uzbekistan	2004/P/L.20/Rev.1	2005-2009	15 060 000	14 791 238	2 500 000	17 560 000
					25 000 000	
East Asia and Pacific						
Cambodia	2005/P/L.7	2006-2010	73 910 000	68 538 964	7 450 000	81 360 000
Indonesia	2005/P/L.35	2006-2010	150 000 000	136 491 918	34 800 000	184 800 000
Lao People's Democratic Republic	2006/P/L.57	2007-2011	30 340 000	27 838 932	18 500 000	48 840 000
					60 750 000	
South Asia						
Bangladesh	2005/P/L.12/Rev.1	2006-2010	210 000 000	179 766 884	55 000 000	265 000 000
					55 000 000	
Middle East and North Africa						
Lebanon	2008/P/L.27	2009-2009	2 000 000	2 874 158	1 500 000	3 500 000
Syrian Arab Republic	2006/P/L.24	2007-2011	2 450 000	1 850 444	1 550 000	4 000 000
Yemen	2006/P/L.10	2007-2011	28 250 000	12 841 824	9 750 000	38 000 000
					12 800 000	
Total Increase					**416 819 500**	

2. *Decides* to delegate authority to increase other resources ceilings for approved country programmes in the future to the Executive Director and requests the Executive Director to inform the Executive Board on an annual basis.

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